



# January - December 2013

## Business & Occupation Activities Return

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**Mail to:** State of Washington  
Department of Revenue  
PO Box 47464  
Olympia, WA 98504-7464

Tax Registration Number

Name \_\_\_\_\_

Business Name \_\_\_\_\_

Street Address \_\_\_\_\_

City, State, Zip \_\_\_\_\_

**► Use Black Ink &  
Return Original Form.**

### Has Your Address Changed?

Please check appropriate box(es) below and note changes on address above.

Effective date of change \_\_\_\_/\_\_\_\_/\_\_\_\_

☐ Business Location Change

☐ Mailing Address Change

### Business Closed?

Check this box and enter date closed.

☐ \_\_\_\_/\_\_\_\_/\_\_\_\_

☐ Other Correspondence?

### No Business Activity?

☐ If you had no business activity and did not file by telephone, check this box, sign and mail us your return.

**File by telephone:** Call 1-800-647-7706. At the greeting, enter code 111 to start the process.

## I. State Business and Occupation (B&O) Tax

1. Travel Agent Comm/Tour Operator; Intl Charter Freight Brokers; Stevedoring; Assisted Living Facilities [28]

Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
<input type="text"/>	<input type="text"/>	<input type="text"/>	X .00275	<input type="text"/>

2. Insurance Producers; Title Insurance Agents; Surplus Line Broker Commissions [14]

Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
<input type="text"/>	<input type="text"/>	<input type="text"/>	X .00484	<input type="text"/>

3. Royalties; Child Care [80]

Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
<input type="text"/>	<input type="text"/>	<input type="text"/>	X .00484	<input type="text"/>

4. Wholesaling [03]

Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
<input type="text"/>	<input type="text"/>	<input type="text"/>	X .00484	<input type="text"/>

5. For Profit Hospitals; Scientific R&D [135]

Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
<input type="text"/>	<input type="text"/>	<input type="text"/>	X .015	<input type="text"/>

- 6a. Service & Other Activities (Income from Jan - June only) [704]

Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
<input type="text"/>	<input type="text"/>	<input type="text"/>	X .018	<input type="text"/>

- 6b. Service & Other Activities (Income from July - Dec only) [04]

Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
<input type="text"/>	<input type="text"/>	<input type="text"/>	X .015	<input type="text"/>

\* Deductions taken but not itemized on pages 3 & 4 will be disallowed.

State and Local Use Tax/Deferred Sales Tax (See page 2.) ►

### DUE DATE: January 31, 2014

\* 5% Penalty Assessed After January 31, 2014

15% Penalty Assessed After February 28, 2014

25% Penalty Assessed After March 31, 2014

If the due date falls on a weekend or legal holiday, the due date is extended to the next business day.

### Filing an Amended Return?

☐ Check this box and attach amended return information and a letter of explanation.

### Penalty waiver request?

☐ Check this box and attach a letter of explanation.

► Make check or money order payable to the Washington State Department of Revenue.

► Please write your tax registration number on your check.

► Signature \_\_\_\_\_

► Print Name \_\_\_\_\_

► Phone Number (\_\_\_\_) \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_

## IV. Totals

18. Total Tax Due from Section I  
(Tax due from lines 1-6b)

19. Total Tax Due from Section II  
(Tax due from line 12)

20. Total All Addendums (Example:  
Local Sales/Use Tax)

21. Subtotal (add lines 18-20)

22. Total Credit from Section III  
(from page 2, line 17)

23. Subtotal (subtract line 22  
from line 21)

24. \* Add Penalty, if Applicable  
(Minimum \$5.00) \_\_\_\_\_ %

25. Total Amount Due

## II. State and Local Use Tax

State Use Tax/Deferred Sales Tax [05] (Also complete Local Use Tax/Deferred Sales Tax below.)

7.	<b>Gross Amount **</b>	<b>** Value of articles used or consumed on which no Washington sales tax has been paid.</b>	<b>Rate</b>	<b>Tax Due</b>
	<input type="text"/>		X .065 =	<input type="text"/>

Local Use Tax/Deferred Sales Tax [46] (Note: If more than two locations, please report all information on the Local Sales and Use Tax Addendum. If you need an addendum, go to our web site at dor.wa.gov.)

8.	<b>Location Code</b>	<b>Value of Articles</b>	<b>Local Rate</b>	<b>Tax Due City or County</b>
	<input type="text"/>	<input type="text"/>	X <input type="text"/>	<input type="text"/>
			Enter applicable tax rate	

9.	<b>Location Code</b>	<b>Value of Articles</b>	<b>Local Rate</b>	<b>Tax Due City or County</b>
	<input type="text"/>	<input type="text"/>	X <input type="text"/>	<input type="text"/>
			Enter applicable tax rate	

10.	<b>Total Value of Articles</b>	<b>Value of Articles ***</b>
		<input type="text"/>

\*\*\* This amount must be the same as State Use Tax/Deferred Sales Tax Gross Amount, line 7.

11.	<b>Litter Tax [36]</b>	<b>Taxable Amount</b>	<b>Rate</b>	<b>Tax Due</b>
		<input type="text"/>	X .00015 =	<input type="text"/>

12. Total Tax Due from Section II  
(Transfer total to page 1, line 19.)

<b>Tax Due</b>
<input type="text"/>

### Additional Information

The easiest way to file your return is to use our free **E-file service at dor.wa.gov**. For assistance, call 1-877-345-3353.

### Penalties, Interest, & Waivers

- Any unpaid tax (including partial payments) is subject to delinquent return penalty at the rate on the front of the return. (RCW 82.32.090)
- A 5% assessment penalty may be assessed if the return is substantially underpaid. (RCW 82.32.090)
- Interest will accrue from the first day of the month following the due date, until paid. (RCW 82.32.050)

**For Internet Assistance** - Go to the Department of Revenue's web site at **dor.wa.gov**.

**For Telephone Assistance**, or if this return does not include your reporting classifications, please call the Telephone Information Center at 1-800-647-7706.

## III. Credits

13. Small Business B&O Tax Credit	[815]	<b>Amount of Credit</b>
		<input type="text"/>

14. International Services Credit	[855]	<b>Amount of Credit</b>
		<input type="text"/>

15. B&O Credit for Syrup Tax Paid	[945]	<b>Amount of Credit</b>
		<input type="text"/>

16. Other Credits (Attach appropriate documents.)	[810]	<b>Amount of Credit</b>
		<input type="text"/>

17. Total Credit (Transfer total to page 1, line 22.)		<b>Amount of Credit</b>
		<input type="text"/>

# January - December 2013 Business & Occupation Activities Deduction Detail

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► **Use Black Ink and Attach this Original Form to your Business & Occupation Activities Return.**

- **If you have deductions**, return this page. **If you do not have deductions**, do not return this page.
- We cannot approve deductions taken on the Business & Occupation Activities Return that are not itemized on pages 3 and 4.
- Report deductions under the heading that corresponds to your reporting activity.
- Transfer the total deduction amount for each classification from this page to the corresponding line on page 1 of your tax return.

**If completing, fill out name, tax registration number and attach to your Business & Occupation Activities Return.**

Name: \_\_\_\_\_ Tax Registration Number 

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## 1. Travel Agent Comm/Tour Operator; Intl Charter Freight Brokers; Stevedoring; Assisted Living Facilities

	I.D.	Amount																		
Bad Debts	[2801]	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																		
Cash & Trade Discounts	[2802]	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																		
Other (Explain below): _____	[2899]	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																		
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## 2. Insurance Producers; Title Insurance Agents; Surplus Line Broker Commissions

	I.D.	Amount																		
Bad Debts	[1401]	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																		
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## 3. Royalties; Child Care

	I.D.	Amount																		
Bad Debts	[8001]	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																		
Cash & Trade Discounts	[8002]	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																		
Advances Reimburse- ments; Rtns & Allowances	[8007]	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																		
Other (Explain below): _____	[8099]	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																		
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## 4. Wholesaling

	I.D.	Amount																		
Bad Debts	[0301]	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																		
Cash & Trade Discounts	[0302]	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																		
Interstate & Foreign Sales	[0304]	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																		
Motor Vehicle Fuel Tax	[0305]	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																		
Casual Sales; Accommodation Sales	[0306]	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																		
Advances Reimburse- ments; Rtns & Allowances	[0307]	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																		
No Local Activity	[0308]	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																		
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## 5. For Profit Hospitals; Scientific R&D

	I.D.	Amount																		
Bad Debts	[13501]	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																		
Cash & Trade Discounts	[13502]	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																		
Apportionment (Interstate & Foreign Sales)	[13504]	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																		
Advances Reimburse- ments; Rtns & Allowances	[13507]	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																		
Qualified Initiation Fees; Dues; Contributions Rec'd	[13511]	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																		
Artistic/Cultural Activities	[13516]	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																		
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**6a. Service & Other Activities (Income from Jan - June only)**

	I.D.	Amount
Bad Debts	[70401]	<input type="text"/>
Cash & Trade Discounts	[70402]	<input type="text"/>
Apportionment (Interstate & Foreign Sales)	[70404]	<input type="text"/>
Advances Reimbursements; Rtns & Allowances	[70407]	<input type="text"/>
Gambling Prizes & Cash Pay-Outs	[70410]	<input type="text"/>
Qualified Initiation Fees; Dues; Contributions Rec'd	[70411]	<input type="text"/>
Interest on Certain Invest/Loan Obligations	[70412]	<input type="text"/>
Artistic/Cultural Activities	[70416]	<input type="text"/>
Other (Explain below):	[70499]	<input type="text"/>
	Total	<input type="text"/>

► If you have deductions, please include this Deduction Detail page with your return.

For tax assistance or to request this document in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.

**6b. Service & Other Activities (Income from July - Dec only)**

	I.D.	Amount
Bad Debts	[0401]	<input type="text"/>
Cash & Trade Discounts	[0402]	<input type="text"/>
Apportionment (Interstate & Foreign Sales)	[0404]	<input type="text"/>
Advances Reimbursements; Rtns & Allowances	[0407]	<input type="text"/>
Gambling Prizes & Cash Pay-Outs	[0410]	<input type="text"/>
Qualified Initiation Fees; Dues; Contributions Rec'd	[0411]	<input type="text"/>
Interest on Certain Invest/Loan Obligations	[0412]	<input type="text"/>
Artistic/Cultural Activities	[0416]	<input type="text"/>
<b>Qualifying Blood Banks (Oct-Dec income only)</b>	<b>[0448]</b>	<input type="text"/>
Other (Explain below):	[0499]	<input type="text"/>
	Total	<input type="text"/>